



Entered on Docket  
May 17, 2010

  
Hon. Linda B. Riegle  
United States Bankruptcy Judge

James I. Stang, Esq. (CA Bar No. 94435)  
Shirley S. Cho, Esq. (CA Bar No. 192616)  
Werner Disse, Esq. (CA Bar No. 143458)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Blvd., 11th Floor  
Los Angeles, California 90067-4100  
Telephone: 310/277-6910  
Facsimile: 310/201-0760  
Email: jstang@pszjlaw.com  
scho@pszjlaw.com  
wdisse@pszjlaw.com

Zachariah Larson, Esq. (NV Bar No. 7787)  
LARSON & STEPHENS  
810 S. Casino Center Blvd., Ste. 104  
Las Vegas, NV 89101  
Telephone: 702/382.1170  
Facsimile: 702/382.1169  
Email: zlarson@lslawnv.com

Attorneys for Reorganized Debtors

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

Case No.: BK-S-09-14814-LBR  
(Jointly Administered)

The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP

LARSON & STEPHENS  
 810 S. Casino Center Blvd., Suite 104  
 Las Vegas, Nevada 89101  
 Tel: (702) 382-1170 Fax: (702) 382-1169

|   |  |
|---|--|
| <p>1 THE RHODES COMPANIES, LLC, aka<br/>     "Rhodes Homes," et al.<sup>1</sup></p> <p>2 Debtors.</p> <p>3 Affects:<br/> <input type="checkbox"/> All Debtors<br/> <input checked="" type="checkbox"/> Affects the following Debtor(s):</p> <p>4 APACHE FRAMING, LLC<br/>     BATCAVE, LP<br/>     BRAVO, INC.<br/>     CHALKLINE, LP<br/>     ELKHORN PARTNERS, A NEVADA LP<br/>     GERONIMO PLUMBING LLC<br/>     GLYNDA, LP<br/>     GUNG-HO CONCRETE LLC<br/>     HERITAGE LAND COMPANY, LLC<br/>     JACKKNIFE, LP<br/>     OVERFLOW, LP<br/>     PARCEL 20, LLC<br/>     PINNACLE GRADING, LLC<br/>     RHODES HOMES ARIZONA, LLC<br/>     RHODES ARIZONA PROPERTIES, LLC<br/>     THE RHODES COMPANIES, LLC<br/>     RHODES RANCH GOLF COUNTRY CLUB,<br/>     LLC<br/>     RHODES RANCH GENERAL<br/>     PARTNERSHIP<br/>     SIX FEATHERS HOLDINGS, LLC<br/>     TRIBES HOLDINGS, LLC<br/>     TICK, LP<br/>     TRIBES HOLDINGS, LLC<br/>     TUSCANY GOLF COUNTRY CLUB, LLC<br/>     WALLBOARD, LP</p> | <p>5 Chapter 11</p> <p>6</p> <p>7 Hearing Date: May 11, 2010<br/>     Hearing Time: 9:30 a.m.<br/>     Courtroom 1</p> |
|---|--|

20 **ORDER RE DEBTORS' OMNIBUS OBJECTION TO INTERNAL REVENUE SERVICE  
 21 CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,  
 22 BANKRUPTCY RULES 3003 AND 3007 [DOCKET NO. 357]**

23 Upon consideration of *Debtors' Objection to Internal Revenue Service Claims Pursuant*  
 24 *to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007* (the "Objection"),<sup>2</sup>  
 25 filed by The Rhodes Companies, LLC and its affiliated debtors (collectively, the "Debtors"),  
 26 requesting that the Court enter an order disallowing and expunging in full the Non-Debtor Claim;

27 (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No.  
 28 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-  
 14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

1 and the Court having jurisdiction to consider the Objection and the relief requested therein  
 2 pursuant to 28 U.S.C. §§ 157 and 1334; and the relief requested therein being a core proceeding  
 3 pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C.  
 4 §§ 1408 and 1409; and the Court having reviewed the Objection; the Court hereby finds and  
 5 determines that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and  
 6 proper notice has been provided to the holder of the IRS Claim and all other parties entitled to  
 7 notice; and no other or further notice is necessary; and the relief requested in the Objection is in  
 8 the best interests of the Debtors, their estates and creditors; and that the legal and factual bases  
 9 set forth in the Objection establishes just cause for the relief requested therein; therefore IT IS  
 10 HEREBY ORDERED THAT:

11       I.     The Objection is shall be moved off calendar given that all of the claims that are  
 12 the subject of the Objection have been amended, and thus the Objection is moot. This Order  
 13 shall be without prejudice of the Reorganized Debtors to object to any of the claims asserted by  
 14 the IRS as amended.

15 APPROVED AS TO FORM AND CONTENT:

16  
 17 Submitted by:  
 18 DATED this 12<sup>th</sup> day of May 2011.

19 By: /s/ Zachariah Larson  
 20 LARSON & STEPHENS  
 21 Zachariah Larson, Esq. (NV Bar No 7787)  
 22 Kyle O. Stephens, Esq. (NV Bar No. 7928)  
 23 810 S. Casino Center Blvd., Ste. 104  
 24 Las Vegas, NV 89101  
 (702) 382-1170 (Telephone)  
 (702) 382-1169  
 zlarson@lslawnv.com  
*Attorneys for Reorganized Debtors*

By: /s/ Virginia Lowe, Esq.  
 Virginia Cronan Lowe, Esq.  
 Trial Attorney, Tax Division  
 U.S. Department of Justice  
 950 Pennsylvania Ave.  
 Washington, D.C. 20530-0001  
 (202) 307-6484  
 VirginiaCronan.Lowe@usdoj.gov  
*Attorneys for the Internal Revenue Service*

1           In accordance with LR 9021, counsel submitting this document certifies as follows  
2 (check one):

3            The court has waived the requirement of approval under LR 9021.

4            This is a chapter 7 or 13 case, and either with the motion, or at the hearing, I have  
5 delivered a copy of this proposed order to all counsel who appeared at the hearing, any  
6 unrepresented parties who appeared at the hearing, and each has approved or disapproved the  
7 order, or failed to respond, as indicated below [list each party and whether the party has  
8 approved, disapproved, or failed to respond to the document]:

9            This is a chapter 9, 11, or 15 case, and I have delivered a copy of this proposed order  
10 to all counsel who appeared at the hearing, any unrepresented parties who appeared at the  
11 hearing, and each has approved or disapproved the order, or failed to respond, as indicated below  
12 [list each party and whether the party has approved, disapproved, or failed to respond to the  
13 document]:

14            I certify that I have served a copy of this order with the motion, and no parties  
15 appeared or filed written objections.

16  
17 Submitted by:

18 DATED this 12<sup>th</sup> day of May, 2010.

19 By: /s/ Zachariah Larson

20 LARSON & STEPHENS

21 Zachariah Larson, Esq. (NV Bar No 7787)

22 Kyle O. Stephens, Esq. (NV Bar No. 7928)

23 810 S. Casino Center Blvd., Ste. 104

24 Las Vegas, NV 89101

25 (702) 382-1170 (Telephone)

26 (702) 382-1169

27 zlarson@lslawnv.com

28 Attorneys for Reorganized Debtors

LARSON & STEPHENS  
810 S. Casino Center Blvd., Suite 104  
Las Vegas, Nevada 89101  
Tel: (702) 382-1170 Fax: (702) 382-1169